

LEGISLATURE OF NEBRASKA

ONE HUNDRED FIRST LEGISLATURE

FIRST SESSION

LEGISLATIVE BILL 320

Introduced by Friend, 10; at the request of the Governor.

Read first time January 15, 2009

Committee: Transportation and Telecommunications

A BILL

1 FOR AN ACT relating to funding for highways and roads; to
2 amend sections 39-2215, 39-2215.01, 39-2223, 39-2224,
3 66-6,108, 81-2004.01, and 84-612, Reissue Revised
4 Statutes of Nebraska, and sections 66-489, 66-489.01,
5 66-495.01, 66-4,100, 66-4,105, 66-4,114, 66-4,140,
6 66-4,144, 66-6,107, 66-6,111, 66-726, and 74-1413,
7 Revised Statutes Cumulative Supplement, 2008; to change
8 provisions relating to the Highway Trust Fund; to
9 change and eliminate provisions relating to motor fuel
10 taxes; to eliminate the Roads Operations Cash Fund and
11 obsolete provisions; to harmonize provisions; to provide
12 an operative date; to repeal the original sections; to
13 outright repeal sections 66-489.02, 66-499, 66-4,141,
14 66-4,143, 66-4,145, 66-4,146, 66-4,147, 66-4,148,

LB 320

LB 320

1 66-6,109, and 66-6,109.02, Revised Statutes Cumulative
2 Supplement, 2008; and to declare an emergency.
3 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 39-2215, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 39-2215 (1) There is hereby created in the state treasury
4 a special fund to be known as the Highway Trust Fund.

5 (2) All funds credited to the Highway Trust Fund
6 pursuant to sections ~~66-489.02~~, ~~66-499~~, ~~66-4,140~~, ~~66-4,147~~, 66-489,
7 66-4,105, 66-4,140, 66-6,107, and 66-6,108, and ~~66-6,109.02~~ and
8 related penalties and interest, shall be allocated as provided in
9 such sections.

10 ~~(3)~~ All other motor vehicle fuel taxes, diesel fuel
11 taxes, compressed fuel taxes, and alternative fuel taxes related to
12 highway use retained by the state, all motor vehicle registration
13 fees retained by the state other than those fees credited to
14 the State Recreation Road Fund pursuant to subdivision ~~(3)~~ of
15 section ~~60-3,156~~, and other highway-user taxes imposed by state
16 law and allocated to the Highway Trust Fund, except for the
17 proceeds of the sales and use taxes derived from motor vehicles,
18 trailers, and semitrailers credited to the fund pursuant to section
19 ~~77-27,132~~, are hereby irrevocably pledged for the terms of the
20 bonds issued prior to January 1, 1988, to the payment of the
21 principal, interest, and redemption premium, if any, of such bonds
22 as they mature and become due at maturity or prior redemption
23 and for any reserves therefor and shall, as received by the State
24 Treasurer, be deposited in the fund for such purpose.

25 ~~(4)~~ Of (3) Out of the money in the fund, specified in

1 ~~subsection (3) of this section which is not required for the use~~
2 ~~specified in such subsection,~~ (a) an amount equal to three dollars
3 times the number of motorcycles registered during the previous
4 month shall be placed in the Motorcycle Safety Education Fund, (b)
5 an amount to be determined annually by the Legislature through the
6 appropriations process may be transferred to the Motor Fuel Tax
7 Enforcement and Collection Cash Fund for use as provided in section
8 66-738 on a monthly or other less frequent basis as determined
9 by the appropriation language, and (c) an amount to be determined
10 annually by the Legislature through the appropriations process
11 shall be transferred to the License Plate Cash Fund as certified by
12 the Director of Motor Vehicles, and ~~(d) the remaining money may~~
13 ~~be used for the purchase for retirement of the bonds issued prior~~
14 ~~to January 1, 1988, in the open market.~~

15 ~~(5)~~ (4) The State Treasurer shall monthly transfer,
16 from the proceeds of the sales and use taxes credited to the
17 Highway Trust Fund and any money remaining in the fund after the
18 requirements of subsections (2) ~~through (4)~~ and (3) of this section
19 are satisfied, thirty thousand dollars to the Grade Crossing
20 Protection Fund.

21 (5) ~~The (6)~~ ~~Except as provided in subsection (7) of~~
22 ~~this section,~~ the balance of the Highway Trust Fund shall be
23 allocated fifty-three and one-third percent, less the amount
24 provided for in section 39-847.01, to the Department of Roads,
25 twenty-three and one-third percent, less the amount provided for in

1 section 39-847.01, to the various counties for road purposes, and
2 twenty-three and one-third percent to the various municipalities
3 for street purposes. If bonds are issued pursuant to ~~subsection~~
4 ~~(2)~~ of section 39-2223, the portion allocated to the Department
5 of Roads shall be credited monthly to the Highway Restoration and
6 Improvement Bond Fund, and if no bonds are issued pursuant to
7 such ~~subsection~~, section, the portion allocated to the department
8 shall be credited monthly to the Highway Cash Fund. The portions
9 allocated to the counties and municipalities shall be credited
10 monthly to the Highway Allocation Fund and distributed monthly as
11 provided by law. Vehicles accorded prorated registration pursuant
12 to section 60-3,198 shall not be included in any formula involving
13 motor vehicle registrations used to determine the allocation and
14 distribution of state funds for highway purposes to political
15 subdivisions.

16 ~~(7)~~ If it is determined by December 20 of any year that a
17 county will receive from its allocation of state-collected highway
18 revenue and from any funds relinquished to it by municipalities
19 within its boundaries an amount in such year which is less than
20 such county received in state-collected highway revenue in calendar
21 year 1969, based upon the 1976 tax rates for highway-user fuels and
22 registration fees, the Department of Roads shall notify the State
23 Treasurer that an amount equal to the sum necessary to provide such
24 county with funds equal to such county's 1969 highway allocation
25 for such year shall be transferred to such county from the Highway

1 ~~Trust Fund. Such makeup funds shall be matched by the county as~~
 2 ~~provided in sections 39-2501 to 39-2510. The balance remaining in~~
 3 ~~the fund after such transfer shall then be reallocated as provided~~
 4 ~~in subsection (6) of this section.~~

5 ~~(8)~~ (6) The State Treasurer shall disburse the money in
 6 the Highway Trust Fund as directed by resolution of the commission.
 7 All disbursements from the fund shall be made upon warrants drawn
 8 by the Director of Administrative Services. Any money in the fund
 9 available for investment shall be invested by the state investment
 10 officer pursuant to the Nebraska Capital Expansion Act and the
 11 Nebraska State Funds Investment Act and the earnings, if any,
 12 credited to the fund.

13 Sec. 2. Section 39-2215.01, Reissue Revised Statutes of
 14 Nebraska, is amended to read:

15 39-2215.01 (1) There is hereby created in the state
 16 treasury a fund to be known as the Highway Restoration and
 17 Improvement Bond Fund.

18 (2) If bonds are issued pursuant to ~~subsection (2)~~
 19 ~~of~~ section 39-2223, all motor vehicle fuel taxes, diesel fuel
 20 taxes, compressed fuel taxes, and alternative fuel taxes related
 21 to highway use, motor vehicle registration fees, and other
 22 highway-user taxes which are retained by the state and allocated
 23 to the bond fund from the Highway Trust Fund shall be hereby
 24 irrevocably pledged for the terms of the bonds issued after July
 25 1, 1988, to the payment of the principal, interest, and redemption

1 premium, if any, of such bonds as they mature and become due at
2 maturity or prior redemption and for any reserves therefor and
3 shall, as received by the State Treasurer, be deposited directly
4 in the bond fund for such purpose. Of the money in the bond fund
5 not required for such purpose, such remaining money may be used for
6 the purchase for retirement of the bonds in the open market or for
7 any other lawful purpose related to the issuance of bonds, and the
8 balance, if any, shall be transferred monthly to the Highway Cash
9 Fund for such use as may be provided by law.

10 (3) The State Treasurer shall disburse the money in
11 the bond fund as directed by resolution of the commission. All
12 disbursements from the bond fund shall be made upon warrants
13 drawn by the Director of Administrative Services. Any money in the
14 bond fund available for investment shall be invested by the state
15 investment officer pursuant to the Nebraska Capital Expansion Act
16 and the Nebraska State Funds Investment Act.

17 Sec. 3. Section 39-2223, Reissue Revised Statutes of
18 Nebraska, is amended to read:

19 39-2223 ~~(1) Under the authority granted by Article XIII,~~
20 ~~section 1, of the Constitution of Nebraska, the Legislature hereby~~
21 ~~authorizes the issuance of bonds in the principal amount of twenty~~
22 ~~million dollars in 1969 and in the principal amount of twenty~~
23 ~~million dollars on or before June 30, 1977, with the proceeds~~
24 ~~thereof to be used for the construction of highways in this~~
25 ~~state, the Legislature expressly finding that the need for such~~

1 ~~construction requires such action. Such bonds shall in all respects~~
2 ~~comply with the provisions of Article XIII, section 1, of the~~
3 ~~Constitution of Nebraska.~~

4 ~~(2)~~ Under the authority granted by Article XIII, section
5 1, of the Constitution of Nebraska, the Legislature hereby
6 authorizes after July 1, 1988, the issuance of bonds in a principal
7 amount to be determined by the commission, not to exceed fifty
8 million dollars. The outstanding principal amount of such bonds
9 may exceed such limit if and to the extent that the commission
10 determines that the issuance of advance refunding bonds under
11 section 39-2226 in a principal amount greater than the bonds to
12 be refunded would reduce the aggregate bond principal and interest
13 requirements payable from the bond fund. The proceeds of such
14 issues shall be used exclusively ~~(a)~~ (1) for the construction,
15 resurfacing, reconstruction, rehabilitation, and restoration of
16 highways in this state, the Legislature expressly finding that the
17 need for such construction and reconstruction work and the vital
18 importance of the highway system to the welfare and safety of
19 all Nebraskans requires such action, or ~~(b)~~ (2) to eliminate or
20 alleviate cash-flow problems resulting from the receipt of federal
21 funds. Such bonds shall in all respects comply with the provisions
22 of Article XIII, section 1, of the Constitution of Nebraska.

23 Sec. 4. Section 39-2224, Reissue Revised Statutes of
24 Nebraska, is amended to read:

25 39-2224 ~~(1)~~ The proceeds of the sale of bonds authorized

1 by subsection ~~(1)~~ of section 39-2223 are hereby appropriated to
2 the Highway Cash Fund of the Department of Roads, for the biennium
3 ending June 30, 1977, for expenditure for the construction of
4 highways.

5 ~~(2)~~ The proceeds of the sale of bonds authorized by
6 subsection ~~(2)~~ of section 39-2223 are hereby appropriated to the
7 Highway Cash Fund of the Department of Roads for expenditure for
8 highway construction, resurfacing, reconstruction, rehabilitation,
9 and restoration and for the elimination or alleviation of cash-flow
10 problems resulting from the receipt of federal funds.

11 Sec. 5. Section 66-489, Revised Statutes Cumulative
12 Supplement, 2008, is amended to read:

13 66-489 (1) At the time of filing the return required by
14 section 66-488, such producer, supplier, distributor, wholesaler,
15 or importer shall, in addition to the tax imposed pursuant to
16 sections ~~66-489.02~~, section 66-4,140, ~~66-4,145~~, and ~~66-4,146~~ and
17 in addition to the other taxes provided for by law, pay a tax of
18 ~~seven and one-half~~ twenty-six cents per gallon upon all motor fuels
19 as shown by such return, except that there shall be no tax on the
20 motor fuels reported if (a) the required taxes on the motor fuels
21 have been paid, (b) the motor fuels have been sold to a licensed
22 exporter exclusively for resale or use in another state, (c) the
23 motor fuels have been sold from a Nebraska barge line terminal,
24 pipeline terminal, refinery, or ethanol or biodiesel facility,
25 including motor fuels stored offsite in bulk, by a licensed

1 producer or supplier to a licensed distributor, (d) the motor fuels
2 have been sold by a licensed distributor or licensed importer to
3 a licensed distributor or to a licensed wholesaler and the seller
4 acquired ownership of the motor fuels directly from a licensed
5 producer or supplier at or from a refinery, barge, barge line,
6 pipeline terminal, or ethanol or biodiesel facility, including
7 motor fuels stored offsite in bulk, in this state or was the first
8 importer of such fuel into this state, or (e) as otherwise provided
9 in this section. Such producer, supplier, distributor, wholesaler,
10 or importer shall remit such tax to the department.

11 (2) As part of filing the return required by section
12 66-488, each producer of ethanol shall, in addition to other
13 taxes imposed by the motor fuel laws, pay an excise tax of one
14 and one-quarter cents per gallon through December 31, 2004, and
15 commencing January 1, 2010, and two and one-half cents per gallon
16 commencing January 1, 2005, through December 31, 2009, on natural
17 gasoline purchased for use as a denaturant by the producer at
18 an ethanol facility. All taxes, interest, and penalties collected
19 under this subsection shall be remitted to the State Treasurer
20 for credit to the Agricultural Alcohol Fuel Tax Fund, except that
21 commencing January 1, 2005, through December 31, 2009, one and
22 one-quarter cents per gallon of such excise tax shall be credited
23 to the Ethanol Production Incentive Cash Fund. For fiscal years
24 2007-08 through 2011-12, if the total receipts from the excise
25 tax authorized in this subsection and designated for deposit in

1 the Agricultural Alcohol Fuel Tax Fund exceed five hundred fifty
2 thousand dollars, the State Treasurer shall deposit amounts in
3 excess of five hundred fifty thousand dollars in the Ethanol
4 Production Incentive Cash Fund.

5 (3)(a) Motor fuels, methanol, and all blending agents
6 or fuel expanders shall be exempt from the taxes imposed by this
7 section and sections ~~66-489.02~~, ~~66-4,105~~, and ~~66-4,140~~, ~~66-4,145~~,
8 ~~and~~ ~~66-4,146~~ when the fuels are used for buses equipped to
9 carry more than seven persons for hire and engaged entirely in
10 the transportation of passengers for hire within municipalities or
11 within a radius of six miles thereof.

12 (b) The owner or agent of any bus equipped to carry
13 more than seven persons for hire and engaged entirely in the
14 transportation of passengers for hire within municipalities, or
15 within a radius of six miles thereof, in lieu of the excise tax
16 provided for in this section, shall pay an equalization fee of a
17 sum equal to twice the amount of the registration fee applicable to
18 such vehicle under the laws of this state. Such equalization fee
19 shall be paid in the same manner as the registration fee and be
20 disbursed and allocated as registration fees.

21 (c) Nothing in this section shall be construed as
22 permitting motor fuels to be sold tax exempt. The department
23 shall refund tax paid on motor fuels used in buses deemed exempt by
24 this section.

25 (4) Natural gasoline purchased for use as a denaturant

1 by a producer at an ethanol facility as defined in section 66-1333
2 shall be exempt from the motor fuels tax imposed by subsection (1)
3 of this section as well as the tax imposed pursuant to ~~sections~~
4 ~~66-489.02,~~ section 66-4,140. ~~66-4,145,~~ and ~~66-4,146.~~

5 (5) Unless otherwise provided by an agreement entered
6 into between the State of Nebraska and the governing body of any
7 federally recognized Indian tribe within the State of Nebraska,
8 motor fuels purchased on a Nebraska Indian reservation where the
9 purchaser is a Native American who resides on the reservation shall
10 be exempt from the motor fuels tax imposed by this section as
11 well as the tax imposed pursuant to ~~sections 66-489.02,~~ section
12 66-4,140. ~~66-4,145,~~ and ~~66-4,146.~~

13 (6) Motor fuels purchased for use by the United States
14 Government or its agencies shall be exempt from the motor fuels
15 tax imposed by this section as well as the tax imposed pursuant to
16 ~~sections 66-489.02,~~ section 66-4,140. ~~66-4,145,~~ and ~~66-4,146.~~

17 (7) In the case of diesel fuel, there shall be no tax on
18 the motor fuels reported if (a) the diesel fuel has been indelibly
19 dyed and chemically marked in accordance with regulations issued by
20 the Secretary of the Treasury of the United States under 26 U.S.C.
21 4082 or (b) the diesel fuel contains a concentration of sulphur
22 in excess of five-hundredths percent by weight or fails to meet
23 a cetane index minimum of forty and has been indelibly dyed in
24 accordance with regulations promulgated by the Administrator of the
25 Environmental Protection Agency pursuant to 42 U.S.C. 7545.

1 (8) All sums of money received under subsection (1) of
 2 this section shall be credited to the Highway Trust Fund. Credits
 3 and refunds of the tax imposed under subsection (1) of this section
 4 allowed to producers, suppliers, distributors, wholesalers, or
 5 importers shall be paid from the Highway Trust Fund. The balance of
 6 the amount credited, after credits and refunds, shall be allocated
 7 as follows:

8 (a) Seventy-three percent to the Highway Cash Fund for
 9 the Department of Roads;

10 (b) Thirteen and one-half percent to the Highway
 11 Allocation Fund for allocation to the various counties for road
 12 purposes; and

13 (c) Thirteen and one-half percent to the Highway
 14 Allocation Fund for allocation to the various municipalities for
 15 street purposes.

16 ~~(8)~~ (9) The changes made to this section by Laws 2008, LB
 17 846, this legislative bill apply for tax periods beginning on and
 18 after July 1, 2009.

19 Sec. 6. Section 66-489.01, Revised Statutes Cumulative
 20 Supplement, 2008, is amended to read:

21 66-489.01 Methanol, benzine, benzol, naphtha, kerosene,
 22 and any other volatile, flammable, or combustible liquid suitable
 23 for use as a motor fuels blending agent or fuel expander
 24 shall be exempt from the taxes imposed under sections 66-489,
 25 ~~66-489.02, 66-4,105, and 66-4,140, 66-4,145, and 66-4,146~~ unless

1 and until such methanol, benzine, benzol, naphtha, kerosene, or
2 other blending agent or fuel expander is blended with motor fuels
3 or placed directly into the supply tank of a licensed motor
4 vehicle. Any person blending such products with motor fuels or
5 placing such products into the supply tank of a licensed motor
6 vehicle shall pay the taxes imposed under such sections directly
7 to the department on forms provided by the department at the same
8 time as the motor fuels with which it is blended become subject
9 to taxation or, if the tax imposed on the motor fuels has already
10 been paid, upon blending. The taxes imposed by this section shall
11 not apply to fuel additives which are used to enhance engine
12 performance or prevent fuel line freezing or clogging when placed
13 directly into the supply tank of a motor vehicle in quantities of
14 one quart or less.

15 Sec. 7. Section 66-495.01, Revised Statutes Cumulative
16 Supplement, 2008, is amended to read:

17 66-495.01 (1) Except as provided in subsection (5) of
18 this section, the fuel supply tank of a motor vehicle registered
19 or required to be registered for operation on the highway shall
20 not contain or be used with undyed diesel fuel that has not been
21 taxed or diesel fuel which contains any evidence of the dye or
22 chemical marker added pursuant to the regulations promulgated under
23 26 U.S.C. 4082 or 42 U.S.C. 7545 indicating untaxed low-sulphur or
24 high-sulphur diesel fuel.

25 (2) No retailer of diesel fuel shall sell or offer

1 to sell diesel fuel that contains any evidence of the dye or
2 chemical marker added pursuant to the regulations promulgated under
3 26 U.S.C. 4082 or 42 U.S.C. 7545 indicating untaxed low-sulphur
4 or high-sulphur diesel fuel unless the fuel dispensing device is
5 clearly marked with a notice that the fuel is dyed or chemically
6 marked.

7 (3) Any law enforcement officer, any carrier enforcement
8 officer, or any agent of the department who has reasonable grounds
9 to suspect a violation of this section may inspect the fuel in
10 the fuel supply tank of any motor vehicle or the fuel storage
11 facilities and dispensing devices of any diesel fuel retailer
12 to determine compliance with this section. Fuel inspections may
13 also be conducted in the course of safety or other inspections
14 authorized by law.

15 (4) Any person who violates any provision of this section
16 or who refuses to permit an inspection authorized by this section
17 shall be guilty of a Class IV misdemeanor and shall be subject
18 to an administrative penalty of two hundred fifty dollars for the
19 first such violation. If the person had another violation under
20 this section within the last five years, the person shall be
21 subject to an administrative penalty of one thousand dollars for
22 the current violation. If the person had two or more violations
23 under this section within the last five years, the person shall be
24 subject to an administrative penalty of two thousand five hundred
25 dollars for the current violation. All such penalties shall be

1 assessed against the owner of the vehicle as of the date of the
2 violation. The penalty shall be assessed and collected by the
3 department. All such penalties collected shall be remitted to the
4 State Treasurer for credit to the Highway Trust Fund.

5 (5) Any motor vehicle owned or leased by any state,
6 county, municipality, or other political subdivision may be
7 operated on the highways of this state with dyed diesel fuel,
8 except high-sulphur diesel fuel dyed in accordance with regulations
9 promulgated by the Administrator of the Environmental Protection
10 Agency pursuant to 42 U.S.C. 7545, if the taxes imposed by sections
11 66-482 to 66-4,149 are paid to the department by the state, county,
12 municipality, or other political subdivision. The state, county,
13 municipality, or other political subdivision shall pay the tax and
14 file a return concerning the tax to the department in like manner
15 and form as is required under sections ~~66-489.02~~, 66-4,105, and
16 66-4,106.

17 (6) For purposes of this section:

18 (a) Owner means registered owner, titleholder, lessee
19 entitled to possession of the motor vehicle, or anyone otherwise
20 maintaining a possessory interest in the motor vehicle, but does
21 not include anyone who, without participating in the use or
22 operation of the motor vehicle and otherwise not engaged in the
23 purpose for which the motor vehicle is being used, holds indicia
24 of ownership primarily to protect his or her security interest in
25 the motor vehicle or who acquired ownership of the motor vehicle

1 pursuant to a foreclosure of a security interest in the motor
2 vehicle; and

3 (b) Use means to operate, fuel, or otherwise employ.

4 Sec. 8. Section 66-4,100, Revised Statutes Cumulative
5 Supplement, 2008, is amended to read:

6 66-4,100 (1) The Highway Cash Fund and the Roads
7 Operations Cash Fund are hereby is created. If bonds are issued
8 pursuant to ~~subsection (2)~~ of section 39-2223, the balance of the
9 share of the Highway Trust Fund allocated to the Department of
10 Roads and deposited into the Highway Restoration and Improvement
11 Bond Fund as provided in subsection ~~(6)~~ (5) of section 39-2215
12 and the balance of the money deposited in the Highway Restoration
13 and Improvement Bond Fund as provided in section 39-2215.01 shall
14 be transferred by the State Treasurer, on or before the last day
15 of each month, to the Highway Cash Fund. If no bonds are issued
16 pursuant to ~~subsection (2)~~ of section 39-2223, the share of the
17 Highway Trust Fund allocated to the Department of Roads shall be
18 transferred by the State Treasurer on or before the last day of
19 each month to the Highway Cash Fund.

20 (2) The Legislature may direct the State Treasurer to
21 ~~transfer funds from the Highway Cash Fund to the Roads Operations~~
22 ~~Cash Fund. Both funds shall be expended by the department (1) for~~
23 ~~acquiring for:~~

24 (a) Acquiring real estate, road materials, equipment,
25 and supplies to be used in the construction, reconstruction,

1 improvement, and maintenance of state highways; 7 ~~(2) for the~~
2 (b) The construction, reconstruction, improvement, and
3 maintenance of state highways, including grading, drainage,
4 structures, surfacing, roadside development, landscaping, and other
5 incidentals necessary for proper completion and protection of state
6 highways as the department shall, after investigation, find and
7 determine shall be for the best interests of the highway system of
8 the state, either independent of or in conjunction with federal-aid
9 money for highway purposes; 7 ~~(3) for the~~
10 (c) The share of the department of the cost of
11 maintenance of state aid bridges; 7 ~~(4) for planning~~
12 (d) Planning studies in conjunction with federal highway
13 funds for the purpose of analyzing traffic problems and financial
14 conditions and problems relating to state, county, township,
15 municipal, federal, and all other roads in the state and for
16 incidental costs in connection with the federal-aid grade crossing
17 program for roads not on state highways; 7 ~~(5) for tests~~
18 (e) Tests and research by the department or proportionate
19 costs of membership, tests, and research of highway organizations
20 when participated in by the highway departments of other states; 7
21 ~~(6) for the~~
22 (f) The payment of expenses and costs of the Board of
23 Examiners for County Highway and City Street Superintendents as set
24 forth in section 39-2310; 7 and ~~(7) for support~~
25 (g) Support of the public transportation assistance

1 program established under section 13-1209 and the intercity bus
2 system assistance program established under section 13-1213.

3 (3) The State Treasurer shall transfer any money in the
4 Roads Operations Cash Fund on the operative date of this act to
5 the Highway Cash Fund. Any money in the Highway Cash Fund and the
6 Roads Operations Cash Fund not needed for current operations of
7 the department shall, as directed by the Director-State Engineer to
8 the State Treasurer, be invested by the state investment officer
9 pursuant to the Nebraska Capital Expansion Act and the Nebraska
10 State Funds Investment Act, subject to approval by the board of
11 each investment. All income received as a result of such investment
12 shall be placed in the Highway Cash Fund.

13 Sec. 9. Section 66-4,105, Revised Statutes Cumulative
14 Supplement, 2008, is amended to read:

15 66-4,105 (1) There is hereby levied and imposed an excise
16 tax of ~~seven and one-half~~ twenty-six cents per gallon, increased
17 by the amounts imposed or determined under ~~sections 66-489.02,~~
18 section 66-4,140, 66-4,145, and 66-4,146, upon the use of all motor
19 fuels used in this state and due the State of Nebraska under
20 section 66-489. Users of motor fuels subject to taxation under
21 this section shall be allowed the same exemptions, deductions, and
22 rights of reimbursement as are authorized and permitted by Chapter
23 66, article 4, other than any commissions provided under such
24 article.

25 (2) All sums of money received under this section shall

1 be credited to the Highway Trust Fund. Credits and refunds of the
2 tax imposed under this section allowed to producers, suppliers,
3 distributors, wholesalers, or importers shall be paid from the
4 Highway Trust Fund. The balance of the amount credited, after
5 credits and refunds, shall be allocated as follows:

6 (a) Seventy-three percent to the Highway Cash Fund for
7 the Department of Roads;

8 (b) Thirteen and one-half percent to the Highway
9 Allocation Fund for allocation to the various counties for road
10 purposes; and

11 (c) Thirteen and one-half percent to the Highway
12 Allocation Fund for allocation to the various municipalities for
13 street purposes.

14 (3) For purposes of this section and section 66-4,106,
15 use shall mean means the purchase or consumption of motor fuels in
16 this state.

17 (4) The changes made to this section by Laws 2008, LB
18 846, this legislative bill apply for tax periods beginning on and
19 after July 1, 2009.

20 Sec. 10. Section 66-4,114, Revised Statutes Cumulative
21 Supplement, 2008, is amended to read:

22 66-4,114 Motor fuels in the supply tank of any qualified
23 motor vehicle as defined in section 66-1416 which is regularly
24 connected with the carburetor of the engine of any such vehicle and
25 which is brought into this state shall be liable for the payment

1 of the tax imposed by this state upon motor fuels under sections
2 66-489, ~~66-489.02~~, and 66-4,105 except when a trip permit is used
3 as provided in the International Fuel Tax Agreement Act.

4 Sec. 11. Section 66-4,140, Revised Statutes Cumulative
5 Supplement, 2008, is amended to read:

6 66-4,140 (1) Each producer, supplier, distributor,
7 wholesaler, or importer required by section 66-489 to pay motor
8 fuels taxes shall, in addition to all other taxes provided by law,
9 pay an excise tax at a rate set pursuant to section 66-4,144 for
10 motor fuels received, imported, produced, refined, manufactured,
11 blended, or compounded by such producer, supplier, distributor,
12 wholesaler, or importer within the State of Nebraska as motor fuels
13 suitable for retail sale. All sums of money received under this
14 section shall be credited to the Highway Trust Fund. Credits and
15 refunds of such tax allowed to producers, suppliers, distributors,
16 wholesalers, or importers shall be paid from the Highway Trust
17 Fund. The balance of the amount credited, after credits and
18 refunds, shall be allocated to the Highway Restoration and
19 Improvement Bond Fund if bonds are issued pursuant to ~~subsection~~
20 ~~(2) of section 39-2223 and or~~ to the Highway Cash Fund if no bonds
21 are issued ~~pursuant to such subsection.~~

22 (2) Producers, suppliers, distributors, wholesalers, and
23 importers of motor fuels subject to taxation under subsection (1)
24 of this section shall pay such excise tax and shall make a report
25 concerning the tax in like manner, form, and time and be allowed

1 the same exemptions, deductions, and rights of reimbursement as
2 are authorized producers, suppliers, distributors, wholesalers, or
3 importers for taxes paid pursuant to Chapter 66, article 4.

4 Sec. 12. Section 66-4,144, Revised Statutes Cumulative
5 Supplement, 2008, is amended to read:

6 66-4,144 ~~(1)~~ In order to insure that an adequate balance
7 in the Highway Restoration and Improvement Bond Fund is maintained
8 to meet the debt service requirements of bonds to be issued
9 by the commission under ~~subsection (2)~~ of section 39-2223, the
10 Director-State Engineer shall certify to the department the excise
11 tax ~~rate~~ to be imposed by sections 66-4,140 and 66-6,108 for
12 each year during which such bonds are outstanding necessary to
13 provide in each such year money equal in amount to not less than
14 one hundred twenty-five percent of such year's bond principal and
15 interest payment requirements. The department shall adjust the
16 ~~rate tax~~ as certified by the Director-State Engineer. ~~Such rate~~
17 ~~shall be in addition to the rate of excise tax set pursuant to~~
18 ~~subsection (2) of this section. Each such rate~~ The tax shall be
19 effective from July 1 of a stated year through June 30 of the
20 succeeding year or during such other period not longer than one
21 year as the Director-State Engineer certifies to be consistent
22 with the principal and interest requirements of such bonds. Such
23 excise tax ~~rates~~ set pursuant to this ~~subsection~~ section may
24 be increased, but such excise tax ~~rates~~ shall not be subject
25 to reduction or elimination unless the Director-State Engineer

1 has received from the State Highway Commission notice of reduced
2 principal and interest requirements for such bonds, in which event
3 the Director-State Engineer shall certify the new ~~rate or rates~~ tax
4 to the department. The new ~~rate or rates,~~ tax, if any, shall become
5 effective on the first day of the following semiannual period.

6 ~~(2) In order to insure that there is maintained an~~
7 ~~adequate Highway Cash Fund balance to meet expenditures from such~~
8 ~~fund as appropriated by the Legislature, by June 15 or five days~~
9 ~~after the adjournment of the regular legislative session each year,~~
10 ~~whichever is later, the Director-State Engineer shall certify to~~
11 ~~the department the excise tax rate to be imposed by sections~~
12 ~~66-4,140 and 66-6,108. The department shall adjust the rate as~~
13 ~~certified by the Director-State Engineer to be effective from July~~
14 ~~1 through June 30 of the succeeding year. The rate of excise tax~~
15 ~~for a given July 1 through June 30 period set pursuant to this~~
16 ~~subsection shall be in addition to and independent of the rate or~~
17 ~~rates of excise tax set pursuant to subsection (1) of this section~~
18 ~~for such period. The Director-State Engineer shall determine the~~
19 ~~cash and investment balances of the Highway Cash Fund at the~~
20 ~~beginning of each fiscal year under consideration and the estimated~~
21 ~~receipts to the Highway Cash Fund from each source which provides~~
22 ~~at least one million dollars annually to such fund. The rate of~~
23 ~~excise tax shall be an amount sufficient to meet the appropriations~~
24 ~~made from the Highway Cash Fund by the Legislature. Such rate shall~~
25 ~~be set in increments of one-tenth of one percent.~~

1 ~~(3) The Department of Roads shall provide to the~~
2 ~~Legislative Fiscal Analyst a copy of the information that is~~
3 ~~submitted to the Department of Revenue and used to set or adjust~~
4 ~~the excise tax rate.~~

5 ~~(4) If the actual receipts received to date added to any~~
6 ~~projections or modified projections of deposits to the Highway Cash~~
7 ~~Fund for the current fiscal year are less than ninety-nine percent~~
8 ~~or greater than one hundred two percent of the appropriation~~
9 ~~for the current fiscal year, the Director-State Engineer shall~~
10 ~~certify to the department the adjustment in rate necessary to~~
11 ~~meet the appropriations made from the Highway Cash Fund by the~~
12 ~~Legislature. The department shall adjust the rate as certified by~~
13 ~~the Director-State Engineer to be effective on the first day of the~~
14 ~~following semiannual period.~~

15 ~~(5) Nothing in this section shall be construed to~~
16 ~~abrogate the duties of the Department of Roads or attempt to~~
17 ~~change any highway improvement program schedule.~~

18 Sec. 13. Section 66-6,107, Revised Statutes Cumulative
19 Supplement, 2008, is amended to read:

20 66-6,107 (1) In addition to the tax imposed pursuant to
21 ~~sections section 66-6,108, 66-6,109, and 66-6,109.02,~~ an excise
22 tax of ~~seven and one-half~~ twenty-six cents per gallon or gallon
23 equivalent is levied and imposed on all compressed fuel sold for
24 use in registered motor vehicles.

25 (2) All sums of money received under this section shall

1 be credited to the Highway Trust Fund. Credits and refunds of the
2 tax imposed under this section allowed to producers, suppliers,
3 distributors, wholesalers, or importers shall be paid from the
4 Highway Trust Fund. The balance of the amount credited, after
5 credits and refunds, shall be allocated as follows:

6 (a) Seventy-three percent to the Highway Cash Fund for
7 the Department of Roads;

8 (b) Thirteen and one-half percent to the Highway
9 Allocation Fund for allocation to the various counties for road
10 purposes; and

11 (c) Thirteen and one-half percent to the Highway
12 Allocation Fund for allocation to the various municipalities for
13 street purposes.

14 (3) The changes made to this section by Laws 2008, LB
15 846, this legislative bill apply for tax periods beginning on and
16 after July 1, 2009.

17 Sec. 14. Section 66-6,108, Reissue Revised Statutes of
18 Nebraska, is amended to read:

19 66-6,108 Each retailer shall, in addition to all other
20 taxes provided by law, pay an excise tax at the rate set pursuant
21 to section 66-4,144 on all gallons or gallon equivalents of
22 compressed fuel sold for use in registered motor vehicles. All
23 sums of money received under this section shall be credited to
24 the Highway Trust Fund. Credits and refunds of such tax allowed to
25 retailers shall be paid from the Highway Trust Fund. The balance of

1 the amount credited, after credits and refunds, shall be allocated
2 to the Highway Restoration and Improvement Bond Fund if bonds are
3 issued pursuant to ~~subsection (2) of~~ section 39-2223 and or to
4 the Highway Cash Fund if no bonds are issued. ~~pursuant to such~~
5 ~~subsection.~~

6 Sec. 15. Section 66-6,111, Revised Statutes Cumulative
7 Supplement, 2008, is amended to read:

8 66-6,111 The taxes imposed by sections 66-6,107~~7~~ and
9 66-6,108~~7~~ and 66-6,109 shall be computed by each retailer by
10 multiplying the tax ~~rate~~ established in sections 66-6,107~~7~~ and
11 66-6,108~~7~~ and 66-6,109 by the number of gallons or gallon
12 equivalents of compressed fuel sold for use in registered motor
13 vehicles.

14 Sec. 16. Section 66-726, Revised Statutes Cumulative
15 Supplement, 2008, is amended to read:

16 66-726 (1) The department may adjust all errors in
17 payment, refund tax paid on motor fuel destroyed, refund tax
18 overpaid on motor fuel, and refund an amount equal to the
19 per-gallon tax imposed by this state on sales of motor fuel
20 on which tax was paid in this state but which was sold in a state
21 other than Nebraska.

22 (2)(a) Motor fuels shall be exempt from the taxes imposed
23 by sections 66-489, ~~66-489.027~~, 66-4,105, and 66-4,140~~7~~, ~~66-4,1457~~,
24 and 66-4,146 when the fuels are used for agricultural, quarrying,
25 industrial, or other nonhighway use.

1 (b) The department shall refund tax paid on motor fuels
2 used for an exempt purpose. The purchaser of tax-paid motor fuels
3 used for an exempt purpose shall file a claim for refund with the
4 department on forms prescribed by the department and shall provide
5 such documentation and maintain such records as the department
6 reasonably requires to substantiate that the fuels were used for
7 exempt purposes.

8 (c) The refund claim shall include: (i) The name
9 of claimant; (ii) the make, horsepower, and other mechanical
10 description of machinery in which the motor fuels were used; (iii)
11 a statement as to the source or place of business where such
12 motor fuels, used solely for agricultural, quarrying, industrial,
13 or other nonhighway uses, were acquired; that no part of such motor
14 fuels were used in propelling licensed motor vehicles; and that
15 the motor fuels for which refund of the tax thereon is claimed
16 were used solely for agricultural, quarrying, industrial, or other
17 nonhighway uses; and (iv) any other information deemed necessary by
18 the department.

19 (d) The department shall deduct (i) from each claim for
20 refund of tax paid on purchases of motor vehicle fuels under this
21 subsection two and one-quarter cents per gallon through December
22 31, 2004, and commencing January 1, 2010, and three and one-half
23 cents per gallon commencing January 1, 2005, through December 31,
24 2009, of the tax paid and (ii) from each claim for refund of tax
25 paid on purchases of diesel fuel under this subsection one cent per

1 gallon of the tax paid.

2 (e) The department shall transmit monthly to the State
3 Treasurer a report of the number of gallons of motor vehicle fuel
4 for which refunds have been approved under this subsection. Through
5 December 31, 2004, and commencing January 1, 2010, the State
6 Treasurer shall thereupon transfer from the Highway Trust Fund to
7 the Agricultural Alcohol Fuel Tax Fund one and one-quarter cents
8 per gallon approved for refund, and commencing January 1, 2005,
9 through December 31, 2009, the State Treasurer shall thereupon
10 transfer from the Highway Trust Fund (a) to the Ethanol Production
11 Incentive Cash Fund one and one-quarter cents per gallon approved
12 for refund and (b) to the Agricultural Alcohol Fuel Tax Fund one
13 and one-quarter cents per gallon approved for refund.

14 (3) No refund shall be allowed unless a claim is filed
15 setting forth the circumstances by reason of which refund should be
16 allowed. Such claim shall be filed with the department within three
17 years from the date of the payment of the tax.

18 (4) In each calendar year, no claim for refund related to
19 motor vehicle fuel, diesel fuel, aircraft fuel, or compressed fuel
20 can be for an amount less than twenty-five dollars.

21 (5) The department shall administer and enforce this
22 section. The department may call to its aid when necessary any
23 member of the Nebraska State Patrol, any police officer, any county
24 attorney, or the Attorney General. The employees of the department
25 are empowered to stop and inspect motor vehicles, to inspect

1 premises, and temporarily to impound motor vehicles or motor fuels
2 when necessary to administer this section.

3 (6) The department may adopt and promulgate such rules
4 and regulations as are necessary for the prompt and effective
5 enforcement of this section.

6 (7) Any claimant for refund of motor fuels tax under this
7 section who is unable to produce the original copy of any invoice
8 to substantiate the refund for the reason that the same has been
9 lost, mutilated, or destroyed may make proof of his or her claim
10 by affidavit and such other evidence as may be required by the
11 department, and if such claim is verified by investigation, such
12 claim may be allowed.

13 (8) The changes made to this section by Laws 2004, LB
14 983, apply to motor fuels purchased during any tax year ending
15 or deemed to end on or after January 1, 2005, under the Internal
16 Revenue Code.

17 Sec. 17. Section 74-1413, Revised Statutes Cumulative
18 Supplement, 2008, is amended to read:

19 74-1413 (1) The Nebraska Railway Council is created as a
20 body politic and corporate, not a state agency, but an independent
21 instrumentality. The State of Nebraska shall not be responsible
22 for the debts, contracts, general obligations, or liabilities of
23 the council or its members or agents, including tort claims. The
24 council shall consist of eight members to be appointed by the
25 Governor with the approval of a majority of the Legislature as

1 follows:

2 (a) One light-density rail line shipper;

3 (b) One railroad management employee;

4 (c) One public service commissioner;

5 (d) Two members of the general public. One member from
6 the general public shall be a person experienced in private or
7 public finance, and the other member from the general public shall
8 be a person experienced in marketing;

9 (e) One railroad maintenance-of-way employee;

10 (f) One representative from the Department of Economic
11 Development; and

12 (g) One representative from the Department of
13 Agriculture.

14 The Director-State Engineer shall serve as an ex officio
15 member of the council.

16 (2) The Governor shall appoint council members for
17 four-year terms. In appointing the original council members, the
18 Governor shall (a) appoint the light-density rail line shipper and
19 one of the members of the general public for one-year terms, (b)
20 appoint the railroad management employee and one of the members
21 of the general public for two-year terms, (c) appoint the public
22 service commissioner and the railroad maintenance-of-way employee
23 for three-year terms, and (d) appoint the representatives from
24 the Department of Agriculture and the Department of Economic
25 Development for four-year terms. The Governor shall fill vacancies

1 caused by any reason, except that an appointment to fill a vacancy
2 shall be only for the remainder of the unexpired term. The Governor
3 may remove any council member for just cause.

4 (3) The council members shall have an interest in and
5 knowledge of railroads and railroad-related functions. A council
6 member shall abstain from voting on any decision or policy of the
7 council if the decision or policy will result in any financial
8 benefit or detriment to him or her, any member of his or her
9 family, or any business with which he or she is associated and the
10 benefit or detriment is distinguishable from the effects of the
11 actions on the public generally or a broad segment of the public.

12 (4) To assist the transition from the Branch Rail
13 Revitalization Council to the Nebraska Railway Council, each member
14 of the Branch Rail Revitalization Council serving on September 6,
15 1991, shall serve after such date as a member of the Nebraska
16 Railway Council until a successor is nominated, approved, and
17 acting as a member of the Nebraska Railway Council.

18 (5) Members of the council who are not employed by the
19 State of Nebraska may receive a per diem of sixty dollars, not to
20 exceed six thousand dollars in any one year, and all members of the
21 council shall be reimbursed for their actual and necessary expenses
22 as provided in sections 81-1174 to 81-1177. Such amounts shall be
23 paid by the Department of Roads but not from the ~~Roads Operations~~
24 Highway Cash Fund.

25 (6) There shall be no liability for damages on the part

1 of and no cause of action in tort of any nature shall arise against
2 the council or its agents or employees for any action taken by
3 any of them in the performance of their powers and duties under
4 the Light-Density Rail Line Assistance Act, unless the action is
5 grossly negligent.

6 Sec. 18. Section 81-2004.01, Reissue Revised Statutes of
7 Nebraska, is amended to read:

8 81-2004.01 The Carrier Enforcement Cash Fund is created.
9 The fund shall be established within the Nebraska State Patrol and
10 administered by the Superintendent of Law Enforcement and Public
11 Safety. The fund shall consist of fund transfers made each fiscal
12 year from the ~~Roads Operations~~ Highway Cash Fund as authorized by
13 the Legislature through the budget process. The Carrier Enforcement
14 Cash Fund shall only be used to pay the costs associated with the
15 operation of the carrier enforcement division of the patrol, except
16 that the Legislature may authorize fund transfers each fiscal year
17 through the budget process from the Carrier Enforcement Cash Fund
18 to the Nebraska Public Safety Communication System Cash Fund to
19 pay the carrier enforcement division's share of operations costs
20 of the Nebraska Public Safety Communication System. Any money in
21 the Carrier Enforcement Cash Fund available for investment shall be
22 invested by the state investment officer pursuant to the Nebraska
23 Capital Expansion Act and the Nebraska State Funds Investment Act.

24 Sec. 19. Section 84-612, Reissue Revised Statutes of
25 Nebraska, is amended to read:

1 84-612 (1) There is hereby created within the state
2 treasury a fund known as the Cash Reserve Fund which shall be under
3 the direction of the State Treasurer. The fund shall only be used
4 pursuant to this section.

5 (2) The State Treasurer shall transfer funds from the
6 Cash Reserve Fund to the General Fund upon certification by the
7 Director of Administrative Services that the current cash balance
8 in the General Fund is inadequate to meet current obligations. Such
9 certification shall include the dollar amount to be transferred.
10 Any transfers made pursuant to this subsection shall be reversed
11 upon notification by the Director of Administrative Services that
12 sufficient funds are available.

13 (3) The State Treasurer, at the direction of the
14 budget administrator of the budget division of the Department
15 of Administrative Services, shall transfer such amounts not to
16 exceed seven million seven hundred fifty-three thousand two hundred
17 sixty-three dollars in total from the Cash Reserve Fund to the
18 Nebraska Capital Construction Fund between July 1, 2003, and June
19 30, 2007.

20 (4) The State Treasurer, at the direction of the budget
21 administrator, shall transfer an amount equal to the total amount
22 transferred pursuant to subsection (3) of this section from the
23 General Fund to the Cash Reserve Fund on or before June 30, 2008.

24 (5) In addition to receiving transfers from other funds,
25 the Cash Reserve Fund shall receive federal funds received by the

1 State of Nebraska for undesignated general government purposes,
2 federal revenue sharing, or general fiscal relief of the state.

3 (6) On June 15, 2007, the State Treasurer shall transfer
4 fifteen million six hundred seventy-four thousand one hundred seven
5 dollars from the Cash Reserve Fund to the General Fund.

6 (7) On June 16, 2008, the State Treasurer shall transfer
7 seventeen million nine hundred thirty-one thousand thirty dollars
8 from the Cash Reserve Fund to the General Fund.

9 (8) On June 15, 2009, the State Treasurer shall transfer
10 four million nine hundred ninety thousand five hundred five dollars
11 from the Cash Reserve Fund to the General Fund.

12 (9) On or before June 16, 2008, the State Treasurer, at
13 the direction of the budget administrator, shall transfer fifty
14 million dollars from the Cash Reserve Fund to the General Fund.

15 (10) On or before June 16, 2009, the State Treasurer,
16 at the direction of the budget administrator, shall transfer fifty
17 million dollars from the Cash Reserve Fund to the General Fund.

18 (11) From the effective date of an endowment agreement
19 as defined in subdivision (3)(c) of section 79-1101 until June
20 30, 2007, forty million dollars of the Cash Reserve Fund shall be
21 deemed to constitute the Early Childhood Education Endowment Fund.
22 Such funds shall remain part of the Cash Reserve Fund for all
23 purposes, except that the interest earned on such forty million
24 dollars shall accrue as provided in section 84-613.

25 (12) The State Treasurer, at the direction of the budget

1 administrator, shall transfer such amounts, as certified by the
2 Director of Administrative Services, for employee health insurance
3 claims and expenses, not to exceed twelve million dollars in total
4 from the Cash Reserve Fund to the State Employees Insurance Fund
5 between May 1, 2007, and June 30, 2011.

6 (13) On July 9, 2007, the State Treasurer shall transfer
7 twelve million dollars from the Cash Reserve Fund to the Nebraska
8 Capital Construction Fund.

9 (14) On July 9, 2007, the State Treasurer shall transfer
10 five million dollars from the Cash Reserve Fund to the Job Training
11 Cash Fund. The State Treasurer shall transfer from the Job Training
12 Cash Fund to the Cash Reserve Fund such amounts as directed in
13 section 81-1201.21.

14 (15) On July 7, 2008, the State Treasurer shall transfer
15 five million dollars from the Cash Reserve Fund to the Job Training
16 Cash Fund. The State Treasurer shall transfer from the Job Training
17 Cash Fund to the Cash Reserve Fund such amounts as directed in
18 section 81-1201.21.

19 (16) On or before August 1, 2007, the State Treasurer,
20 at the direction of the budget administrator, shall transfer
21 seventy-five million dollars from the Cash Reserve Fund to the
22 Nebraska Capital Construction Fund.

23 (17) On or before June 30, 2009, the State Treasurer
24 shall transfer nine million five hundred ninety thousand dollars
25 from the Cash Reserve Fund to the Nebraska Capital Construction

1 Fund.

2 (18) The State Treasurer, at the direction of the budget
3 administrator, shall transfer an amount equal to the total amount
4 transferred pursuant to subsection (12) of this section from
5 the appropriate health insurance accounts of the State Employees
6 Insurance Fund in such amounts as certified by the Director of
7 Administrative Services to the Cash Reserve Fund on or before June
8 30, 2011.

9 (19) On July 9, 2007, the State Treasurer shall
10 transfer one million dollars from the Cash Reserve Fund to the
11 Microenterprise Development Cash Fund.

12 (20) On July 9, 2007, the State Treasurer shall transfer
13 two hundred fifty thousand dollars from the Cash Reserve Fund to
14 the Building Entrepreneurial Communities Cash Fund.

15 (21) On July 7, 2008, the State Treasurer shall
16 transfer one million dollars from the Cash Reserve Fund to the
17 Microenterprise Development Cash Fund.

18 (22) On July 7, 2008, the State Treasurer shall transfer
19 two hundred fifty thousand dollars from the Cash Reserve Fund to
20 the Building Entrepreneurial Communities Cash Fund.

21 (23) On July 7, 2009, the State Treasurer shall transfer
22 five million dollars from the Cash Reserve Fund to the ~~Roads~~
23 ~~Operations~~ Highway Cash Fund. The Department of Roads shall use
24 such funds to provide the required state match for federal funding
25 made available to the state through congressional earmarks.

1 (24) On July 7, 2010, the State Treasurer shall transfer
2 five million dollars from the Cash Reserve Fund to the ~~Roads~~
3 ~~Operations~~ Highway Cash Fund. The Department of Roads shall use
4 such funds to provide the required state match for federal funding
5 made available to the state through congressional earmarks.

6 (25) On July 7, 2011, the State Treasurer shall transfer
7 five million dollars from the Cash Reserve Fund to the ~~Roads~~
8 ~~Operations~~ Highway Cash Fund. The Department of Roads shall use
9 such funds to provide the required state match for federal funding
10 made available to the state through congressional earmarks.

11 (26) Within seven days after April 2, 2008, the State
12 Treasurer shall transfer nine million dollars from the Cash Reserve
13 Fund to the Water Contingency Cash Fund.

14 (27) On July 18, 2008, the State Treasurer shall transfer
15 five million dollars from the Cash Reserve Fund to the Nebraska
16 State Fair Relocation Cash Fund.

17 (28) Within five days after the budget division of the
18 Department of Administrative Services notifies the State Treasurer
19 that matching fund requirements under section 82-331 have been met,
20 the State Treasurer shall transfer one million dollars from the
21 Cash Reserve Fund to the Nebraska Cultural Preservation Endowment
22 Fund.

23 Sec. 20. This act becomes operative on July 1, 2009.

24 Sec. 21. Original sections 39-2215, 39-2215.01, 39-2223,
25 39-2224, 66-6,108, 81-2004.01, and 84-612, Reissue Revised Statutes

1 of Nebraska, and sections 66-489, 66-489.01, 66-495.01, 66-4,100,
2 66-4,105, 66-4,114, 66-4,140, 66-4,144, 66-6,107, 66-6,111, 66-726,
3 and 74-1413, Revised Statutes Cumulative Supplement, 2008, are
4 repealed.

5 Sec. 22. The following sections are outright repealed:
6 Sections 66-489.02, 66-499, 66-4,141, 66-4,143, 66-4,145, 66-4,146,
7 66-4,147, 66-4,148, 66-6,109, and 66-6,109.02, Revised Statutes
8 Cumulative Supplement, 2008.

9 Sec. 23. Since an emergency exists, this act takes effect
10 when passed and approved according to law.